

NEW SUBSECTION. 1B. Public members of the board and the executive director of the board shall be confirmed by the senate, pursuant to section 2.32.

Sec. 4. Section 28.155, subsection 9, Code 1991, is amended to read as follows:

9. To employ an executive director and authorize the hiring of other employees as it deems necessary. A person appointed as executive director must be associated or experienced with industries engaged in the manufacture of technology-based products, processes, or services, or have acquired a knowledge or understanding of technology transfer.

Sec. 5. Section 28.158, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 6. As a goal, not less than seventy-five percent of the efforts of the foundation should be directed at existing businesses and industry or for industry consortiums or in broadly based manufacturing technology programs that include a significant participation by established businesses.

Sec. 6. **TEMPORARY CONTINUATION OF THE BOARD OF DIRECTORS.** Notwithstanding this Act, the board of directors established pursuant to section 28.154 shall continue to function until a majority of members of the board created pursuant to this Act have been appointed.

Approved April 29, 1992

CHAPTER 1189

SALES AND USE TAX EXEMPTIONS FOR CERTAIN DRUGS AND DEVICES

H.F. 2449

AN ACT relating to the exemption of prosthetic devices, oxygen equipment, and certain other drugs and devices from the state sales and use tax and providing a retroactive applicability date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, subsection 13, Code Supplement 1991, is amended to read as follows:

13. The gross receipts from the sale or rental of prescription drugs or devices, as defined in chapter 155A, if dispensed for human use or consumption by a registered pharmacist licensed under chapter 155A, a physician and surgeon licensed under chapter 148, an osteopath licensed under chapter 150, an osteopathic physician and surgeon licensed under chapter 150A, a dentist licensed under chapter 153, or a podiatrist licensed under chapter 149.

Sec. 2. Section 422.45, Code Supplement 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 13A. The gross receipts from the sale or rental to any person of drugs, devices, equipment and supplies which are covered by Title XVIII or Title XIX of the federal Social Security Act.

Sec. 3. Section 422.45, subsection 15, Code Supplement 1991, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For purposes of this subsection, "prosthetic devices" includes but is not limited to ostomy, urological, and tracheostomy devices and supplies which may be dispensed with or without a prescription.

Sec. 4. Section 422.45, subsection 16, Code Supplement 1991, is amended to read as follows:

16. Gross receipts from the sale of oxygen ~~prescribed by a licensed physician or surgeon, osteopath, or osteopathic physician or surgeon~~ or oxygen equipment for human use or consumption.

Sec. 5. RETROACTIVE APPLICABILITY. This Act is retroactively applicable to January 1, 1987. Claims for refund of tax, interest, or penalty which arise under this Act occurring between January 1, 1987, and June 30, 1992, shall not be allowed unless filed prior to December 31, 1992, notwithstanding any other provision of law.

Approved April 29, 1992

CHAPTER 1190

PROPERTY TAX EXEMPTION FOR CERTAIN INSTITUTIONS IN CERTAIN COUNTIES

H.F. 2464

AN ACT relating to the abatement or refund of property taxes for certain institutions in certain counties and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Notwithstanding any other provision of law, the board of supervisors of a county with a population of at least one hundred sixty-five thousand but not more than one hundred seventy-five thousand shall abate the property taxes due and payable or refund the property taxes and any interest and penalties, if paid, which were due and payable in the fiscal years beginning July 1, 1990, and July 1, 1991, of an institution described in section 427.1, subsection 9, which were imposed on the grounds and buildings of the institution, and where the previous and present institutions which owned the grounds and buildings failed to timely file for an exemption from property taxes payable in the fiscal years beginning July 1, 1990, and July 1, 1991.

This section is repealed August 15, 1992.

Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 29, 1992